

## IV-PA Program Cost Account Table

The Program Cost Account Table (PA Table) is the cornerstone in the CALSTARS framework that supports the cost accounting system. The PA Table serves three functions:

- ✦ Contains up to four levels of an agency's program structure that can be retrieved and recorded in an accounting transaction during system processing.;
- ✦ Identifies in the Disbursing Fund Segment the appropriation item from which expenditures are to be initially paid (i.e., via claim schedules and payroll); and
- ✦ Assigns the funds, appropriations and program identification that will ultimately receive the costs through the fund (split) distribution process.

### STRUCTURE

The format of the PA Table is divided into two parts: a control key and informational elements. The control key identifies each established Program Cost Account (PCA). It consists of Organization Code, Funding Fiscal Year and five-character (alpha-numeric) Program Cost Account Number. The PCA is assigned at the lowest level of programmatic detail and normally identifies a cost center or specific work effort. The *minimum* level is that shown in the Governor's Budget or the Budget Act, whichever is lower. See Volume 1, Chapter IV, CALSTARS Classification Structure, for a discussion on how PCAs are assigned. Also, see Volume 2, Chapter V, Program Cost Accounting, for a discussion of the cost allocation and fund (split) distribution processes.

The PA Table informational elements segment contains a variety of information. This data includes the PCA Type, which classifies the nature of each PCA, the title of the PCA, and the programmatic, location and project codes. The remaining data elements of the informational segment are used by the Cost Allocation System to distribute charges by fund. This is called the "fund (split) distribution process". This fund information includes the:

- ✦ Disbursement segment which identifies the item or clearing account and fund to be used for each PCA, and
- ✦ Specific funding sources (appropriations and funds) and their applicable fund distribution percentages for each PCA.

In addition to the standard classification elements, the PA Table contains indicators that control certain aspects of system processing. These indicators are described in Exhibit IV-PA-1.

## RELATIONSHIP TO OTHER TABLES

The PA Table is related to all of the other system tables except the Vendor Edit Table. The PA Table should be entered after most tables but before the Cost Allocation Table. Program, Element, Component and Task must first be defined in Descriptor Tables 15-18. Descriptor Table transactions may be entered concurrently (same day), but any error in a Descriptor Table will also cause an error in the PA Table entry that references it. See the first part of this chapter for a discussion of Table processing sequences. *PROGRAM-ELEMENT-COMPONENT-TASK may be coded at an equal or lower level than the AS Table, but never at a higher level.*

## INPUT CODING

Input coding instructions for the PA Table are contained in Exhibit IV-PA-1. The coding form illustrated in Exhibit IV-PA-2 is in the same format as the data entry screen.

## CREATION AND MAINTENANCE

The PA Table entries are entered directly from the CALSTARS Program Cost Account Table Maintenance Form (CALSTARS 10). Functions **A=ADD**, **C=CHNG**, **D=DEL**, **G=GEN**, **P=PRT**, **S=PRT FFY**, **X=DEL FFY**, **F5=VIEW MASTER**, **F6=RECALL MAINT** and **F10=DEL MAINT** may be used. Descriptions of these functions may be found in the *Table Maintenance Functions* section of Chapter IV. To **blank** any data fields (using the **Change** function), the field must be filled with "\$" signs; e.g., for TASK, use **\$\$\$**.

All table maintenance activity must be recorded on the Table Maintenance Control Log (CALSTARS 20) as described in the *Table Maintenance Activity Log* section of Chapter IV.

## SPECIAL CONSIDERATIONS

When making changes to the ultimate fund segment (DISTRIBUTION 1-10) using the **Change** Function, **all data elements must be rekeyed for each line that is changed**. If deleting a DISTRIBUTION line using the **Change** Function, all fields must be coded with '\$' even if a field was previously blank (e.g., Fund Dtl.). Also, the sum total percent of all lines in the DISTRIBUTION 1-10 segment must equal 1.00000 (100%).

## EDIT RULES

All error codes and messages for table maintenance transactions are defined in Volume 4 of the CALSTARS Procedures Manual.

## OUTPUTS

The PA Table maintenance program has four outputs:

Maintenance Activity Report (CSB970-1), shown in Exhibit IV-PA-3, shows each transaction entered via the on-line screen and a message for each transaction violating an edit rule;

Maintenance Activity Report (CSB970-3) shows records deleted when Function **X** is entered,

Maintenance Activity Report (CSB970-4) shows each transaction processed from external input files and a message for each transaction violating an edit rule; and

Table Listing Report (CSB970-2), shown in Exhibit IV-PA-4, is produced when a Function **P** or **S** is entered. If Function **S** and a Funding Fiscal Year are entered, the listing will be limited to that fiscal year. Up to five fiscal year requests can be made during each table update processing cycle. If **P** is entered, the listing will contain all fiscal years in the table.

## CONTROL

The PA Table is the focal point for the classification data needed by accounting transactions and for fund (split) distribution, following the cost allocation process. Special care should be exercised when coding PA Table maintenance transactions. If changing an existing PA Table entry, consideration must be given to the impact on accounting transactions previously processed (e.g., effects on Document File matching for encumbrances, payables, etc.). Once the table has been entered or generated at the beginning of the fiscal year, little or no maintenance activity is required. A Table Maintenance Control Log reflecting all PA Table activity must be maintained. All PA Table Maintenance Activity Reports should be retained for as long as the accounting records that they control.

EXHIBIT IV-PA-1  
PROGRAM COST ACCOUNT TABLE INPUT CODING INSTRUCTIONS

Data Element	Length	Contents
<b><u>Control Key:</u></b>		
ORG CODE	4	The <b>Organization Code</b> is automatically displayed based on the signon used. It cannot be altered.
FFY	2	<b>Enter the Funding Fiscal Year</b> that identifies the year to which this record pertains.
PCA NUMBER	5	<b>Enter the Program Cost Account (PCA) Number.</b> PCA numbers may be an alpha-numeric value but never <b>00000</b> (zeroes).
<b><u>Informational Elements:</u></b>		
PCA TYPE	1	<b>Enter the Program Cost Account Type:</b> 1 - Direct (includes transfers, revenue, refunds to reverted appropriations) 2 - Service Center 3 - Redistribution Account 4 - Other Indirect 5 - Special - Administration 6 - Indirect PCA that is allocated only during a variance or year-end variance cost allocation run.
TITLE	40	<b>Enter the Program Cost Account Title.</b> Although 40 characters are available, many reports print only the first 25 characters. Plan accordingly.
<b><u>Program Coding Levels:</u></b> <i>(Program, Element, Component and Task)</i>		
PROGRAM	2	<b>Enter the Program code (DT 15).</b> <i>Required.</i> Also, refer to the UCM, Department Program chapter for coding guidelines including reserved program codes (covers <b>95-99</b> ).
ELEMENT	2	<b>Enter the Element code (DT 16)</b> or leave blank if program is the lowest level of detail in the agency's program structure.
COMPONENT	3	<b>Enter the Component code (DT 17)</b> or leave blank if element is the lowest level of detail in the agency's program structure.
TASK	3	<b>Enter the Task code (DT 18)</b> or leave blank if component is the lowest level of detail in the agency's program structure.
PCA LVL 1	5	<b>Enter the Program Cost Account Level 1 (DT 19)</b> or leave blank if not used. NOTE: This code is available to group PCAs together for reporting as an extra program level or on some other basis. See Q-Operating File reports in Volume 6.
LOCATION	6	<b>Enter the Location code (DT 35)</b> if the PCA is to be identified with a specific geographical location, or leave blank.
PROJECT NO	6	<b>Enter the Project Number (DT 42)</b> or leave blank.
WORK PHASE	2	<b>Enter the Work Phase</b> if Project Number is not blank. (This code must first be defined in the Project Control Table.)

EXHIBIT IV-PA-1 (CONTINUED)  
PROGRAM COST ACCOUNT TABLE INPUT CODING INSTRUCTIONS (CONTINUED)

Data Element	Length	Contents
<b><u>Disbursement Fund Information:</u></b> <i>(Appropriation Symbol, Fund Source, Fund, Fund Detail and Method)</i> NOTE: Project/WP (above) may also be included here if coded. <i>For expenditures:</i> enter the AS and fund information that is used to post claim schedules, direct transfers, payroll, abatements, etc. <i>For revenues and reimbursements:</i> enter the AS and fund information that is used to post those receipts or budget estimates.		
APPROPRIATION SYM	3	<b>Enter the Appropriation Symbol</b> (used for the disbursement or receipt, not both, except abatements).
FUND SOURCE	1	<b>Enter the alpha statewide Fund Source code.</b> See the UCM, Funding Source/Appropriation chapter.
FUND	4	<b>Enter the statewide Fund code.</b> See the UCM, Fund chapter.
FUND DTL	2	<b>Enter the Fund Detail code (DT 23)</b> or leave blank.
APPN METH	1	<b>Enter the statewide Method code</b> ( from the UCM). 1 - Budget Act 2 - Statutory 3 - Constitutional 4 - Carryover 5 - Financial Legislation 6 - Reappropriation 7 - Other
<b><u>Indicators:</u></b>		
ALLOTMENT PGM LEVEL IND	1	<b>Enter the Allotment Program and Fund Level Indicator:</b> 0 - Do not post allotments by Program 1 - Allotment by Program 2 - Allotment by Element 3 - Allotment by Component 4 - Allotment by Task 5 - Allotment by PCA A - Allotment by Fund B - Allotment by Program and Fund C - Allotment by Element and Fund D - Allotment by Component and Fund E - Allotment by Task and Fund F - Allotment by PCA and Fund

EXHIBIT IV-PA-1 (CONTINUED)  
PROGRAM COST ACCOUNT TABLE INPUT CODING INSTRUCTIONS (CONTINUED)

Data Element	Length	Contents
CFIS PGM LEVEL IND	1	<p><b>Enter one of the following codes</b> to indicate the lowest level of program detail displayed on the Plan of Financial Adjustment (PFA) Q22 and Q23 Reports.</p> <p>PCAs that <u>do not</u> fund split (i.e., have the same disbursing and ultimate fund code information) do not post to the Q22 and Q23 Reports. For these PCAs, this Indicator should be coded with a <b>0</b> (no program identification).</p> <p>PCAs that <u>do</u> fund split (i.e., have different disbursing and ultimate fund code information) post to the Q22 and Q23 Reports. This indicator determines the level of detail displayed on these two reports. The level should normally be set the same as the AS Table Appropriation Program Level Indicator. However, if additional detail is desired, a lower level of detail may be selected.</p> <ul style="list-style-type: none"> <li><b>0</b> - No program identification</li> <li><b>1</b> - Program level</li> <li><b>2</b> - Element level</li> <li><b>3</b> - Component level</li> <li><b>4</b> - Task level</li> </ul>
ACTIVE / INACTIVE	1	<p><b>Enter the code</b> to specify whether the PCA is active or inactive:</p> <ul style="list-style-type: none"> <li><b>0</b> - Active - transactions referencing this PA Table record will post after passing the normal edits.</li> <li><b>1</b> - Inactive - transactions referencing this PA Table record will not post unless the Modifier is <b>I</b> (eye) in the transaction (to override an inactive table).</li> </ul>
<p><b><u>Fund (Split) Distribution Information:</u></b> <i>(Appropriation Symbol, Fund Source, Fund, Fund Dtl. [optional], Method and Project/WP [optional])</i></p> <p><i>For expenditures:</i> enter the AS and fund information that is used to perform fund split.</p> <p><i>For revenues and reimbursements:</i> enter the same data as the "disbursement" segment.</p> <p>Enter at least the first set of fund (split) distribution data elements. Up to ten sets of eight data elements can be charged when the fund (split) distribution process is performed.</p> <p><i>(See Special Considerations for using the 'CHNG' function.)</i></p>		
APPN SYN	3	<p><b>Enter the Appropriation Symbol</b> used by the fund split process to identify the ultimate funding source(s). For revenue and reimbursement receipt PCAs, enter the same data as the Disbursement Fund Information (above).</p>
FS	1	<p><b>Enter the alpha statewide Funding Source code.</b> See the UCM, Funding Source/Appropriation chapter. Use FS = <b>D</b> to identify the clearing account only for an indirect PCA (recovers costs to itself in the cost allocation process when a clearing account is used).</p>
FUND	4	<p><b>Enter the statewide Fund code.</b> See the UCM, Fund chapter.</p>
DTL	2	<p><b>Enter the Fund Detail code (DT 23)</b> or leave blank.</p>

EXHIBIT IV-PA-1 (CONTINUED)  
PROGRAM COST ACCOUNT TABLE INPUT CODING INSTRUCTIONS (CONTINUED)

Data Element	Length	Contents
METH	1	<p><b>Enter the statewide Method code</b> from the UCM.</p> <ul style="list-style-type: none"> <li>1 - Budget Act</li> <li>2 - Statutory</li> <li>3 - Constitutional</li> <li>4 - Carryover</li> <li>5 - Financial Legislation</li> <li>6 - Reappropriation</li> <li>7 - Other</li> </ul>
SPLIT	6	<p><b>Enter the Fund Split Percentage</b> (9.99999 format). The sum of all percentages must equal 1.00000 (100%). Use a decimal point. Percentages less than 100% are entered as <b>0.nnnnn</b> (<i>n</i> = digit).</p>
PROJ NO	6	<p><b>Enter the Project Number (DT 42)</b> or leave blank.</p>
WORK PHASE	2	<p><b>Enter the Work Phase</b> if Project Number is not blank.</p>

EXHIBIT IV-PA-2

**CALSTARS 10**  
(Rev. 09/00)

**STATE OF CALIFORNIA**  
**CALSTARS PROGRAM COST ACCOUNT TABLE MAINTENANCE**

PREPARED BY: \_\_\_\_\_ DATE: \_\_\_\_\_ ENTERED BY: \_\_\_\_\_ DATE: \_\_\_\_\_

FUNCTION: ☐ (A=ADD, C=CHANGE, D=DELETE, G=GENERATE, P=PRINT, S=PRINT FFY, X=DELETE FFY)

ORG-CODE:

FFY:

PCA NUMBER:

PCA-TYPE: ☐ TITLE:

PROGRAM:  ELEMENT:  COMPONENT:  TASK:  PCA LEVEL 1

LOCATION:  PROJECT NO:  WORK PHASE:

APPROPRIATION SYM:  FUND SOURCE:  FUND:  FUND DTL:  APPN METHOD:

ALLOTMENT PGM LEVEL IND:  CFIS PGM LVL IND:  ACTIVE/INACTIVE IND:

	APPN SYMBOL	FUND SOURCE	FUND	FUND DETAIL	METHOD	FUND SPLIT	PROJECT NUMBER	WORK PHASE
DISTRIBUTION 1:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DISTRIBUTION 2:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DISTRIBUTION 3:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DISTRIBUTION 4:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DISTRIBUTION 5:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DISTRIBUTION 6:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DISTRIBUTION 7:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DISTRIBUTION 8:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DISTRIBUTION 9:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
DISTRIBUTION 10:	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



## EXHIBIT IV-PA-3

CSB970-1 \*\*\*\*\*  
 CALSTARS P A - T A B L E M A I N T E N A N C E REPORT \*\*\*\*\*  
 09/10/2000 (17:58) \*\*\*\*\*  
 DEPARTMENT OF AIR QUALITY  
 ORG NUMBER: 9990  
 ORG PAGE: 1  
 RUN PAGE: 1

## A C T I V I T Y R E P O R T

```

-----
--RECORD KEY- - -----INFORMATION ELEMENTS-----PROGRAM LOOKUP SEGMENT----- --DISB FUND---
F   ORG       T           TITLE                      PGM EL COM TASK PCAL1  LOC  PROJECT/WP  APL  CPLI  A/I  AS FS FUND FD M
N FY CODE  PCA  P -----FUND SOURCE 1-----FUND SOURCE 2-----FUND SOURCE 3-----
AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP
-----FUND SOURCE 4-----FUND SOURCE 5-----FUND SOURCE 6-----
AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP
-----FUND SOURCE 7-----FUND SOURCE 8-----FUND SOURCE 9-----
AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP
-----FUND SOURCE 10-----
AS FS FUND DET MTH PERCENT PROJ WP
ERROR CODES AND MESSAGES GROUP

X XX XXXX XXXXX X XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XX XXX XXX XXXXX XXXXXX XXXXX/XX X X X XXX X XXXX XX X
XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX
XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX
XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX
XXX X XXXX XX X X.XXXXX XXXXXX XX
XXX-XXXXXXXXXXXXXXXXXXXXX XX

A 00 9990 45203 1 2000 WINTER STORMS 45 001203/80 0 1 0 900 D 0001 1
045 G 0001 1 1.00000 001203 80

```

## EXHIBIT IV-PA-4

CSB970-2 \*\*\*\*\*  
 CALSTARS DEPARTMENT OF AIR QUALITY \*\*\*\*\*  
 09/10/2000 (17:58) \*\*\*\*\*  
 PA - TABLE MAINTENANCE REPORT  
 ORG NUMBER: 9990  
 ORG PAGE: 1  
 RUN PAGE: 1

## P A - T A B L E L I S T I N G

```

-----
--RECORD KEY- - ----INFORMATION ELEMENTS-----PROGRAM LOOKUP SEGMENT-----DISB FUND---
ORG      T      TITLE      PGM EL COM TASK PCAL1  LOC  PROJECT/WP  APL  CPLI  A/I  AS FS FUND FD M
CODE PCA  FY P  -----FUND SOURCE 1-----FUND SOURCE 2-----FUND SOURCE 3-----
AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP
-----FUND SOURCE 4-----FUND SOURCE 5-----FUND SOURCE 6-----
AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP
-----FUND SOURCE 7-----FUND SOURCE 8-----FUND SOURCE 9-----
AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP AS FS FUND DET MTH PERCENT PROJ WP
-----FUND SOURCE 10-----LAST PROCESS DATE
AS FS FUND DET MTH PERCENT PROJ WP

XXXX XXXX XX X XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XX XX XXX XXX XXXXX XXXXX XXXXX/XX X X X XXX X XXXX XX X
XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX
XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX
XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX XXX X XXXX XX X X.XXXXX XXXXXX XX
MM/DD/YY

9990 00166 00 1 REFUNDS TO REVERTED APPROPRIATIONS-166 01 90 0 2 0 407 O 0166 1
407 O 0166 1 1.00000
08/19/00

9990 00239 00 1 REFUNDS TO REVERTED APPROPRIATIONS-239 01 90 0 2 0 409 O 0239 1
409 O 0239 1 1.00000
08/19/00

9990 00325 00 1 REFUNDS TO REVERTED APPROPRIATIONS-325 01 90 0 2 0 408 O 0325 1
408 O 0325 1 1.00000
08/19/00

9990 00406 00 1 REFUNDS TO REVERTED APPROPRIATIONS-406 01 90 0 2 0 401 O 0406 1
401 O 0406 1 1.00000
08/19/00

9990 00421 00 1 REFUNDS TO REVERTED APPROPRIATIONS-421 01 90 0 2 0 402 O 0421 1
402 O 0421 1 1.00000
08/19/00

9990 00717 00 1 REFUNDS TO REVERTED APPROPRIATIONS-717 01 90 0 2 0 410 O 0717 1
410 O 0717 1 1.00000
08/19/00

```